

State of Montana
Schedule of Findings and Questioned Costs
For the Two Fiscal Years Ended June 30, 2001

Section I – Summary of Auditor’s Results

General Purpose Financial Statements
For Each of the Fiscal Years 2000 and 2001

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Reportable condition(s) identified that are not considered to be a material weakness? Yes

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes
- Reportable condition(s) identified that are not considered to be a material weakness? Yes

Type of auditor’s report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551 & 10.561	Food Stamp Cluster
10.553, 10.555, 10.556, & 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program
10.567	Food Distribution Program on Indian Reservations
10.665 & 10.666	Schools & Roads Cluster
12.401	National Guard Military Operations & Maintenance Projects
14.182, 14.195 & 14.856	Section 8 Project-Based Cluster
14.228	Community Development Block Grant Program
14.239	HOME Investment Partnerships Program

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<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.855, 14.857 & 14.871	Section 8 Cluster
15.605 & 15.611	Fish & Wildlife Cluster
17.207, 17.801, & 17.804	Employment Services Cluster
17.225	Unemployment Insurance
17.246 & 17.250	Job Training Partnership Act Cluster
20.205 & 23.003	Highway Planning and Construction Cluster
66.458	Capitalization Grants for State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Fund
83.542	Fire Suppression Assistance
84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.108, 93.342, 93.364, 93.820, & 93.925	Student Financial Assistance Cluster
84.010	Title I Grants to Local Educational Agencies
84.027 & 84.173	Special Education Cluster
84.048	Vocational Education – Basic Grants to States
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.340	Class Size Reduction
93.044 & 93.045	Aging Cluster
93.558	Temporary Assistance for Needy Family Program
93.563	Child Support Enforcement – Title IV-D
93.568	Low Income Home Energy Assistance
93.575 & 93.596	Child Care Cluster
93.658	Foster Care – Title IV-E
93.667	Social Services Block Grant
93.767	CHIP
93.775, 93.777, & 93.778	Medicaid Cluster
93.959	Block Grants – Prevention and Treatment of Substance Abuse
96.001 & 96.006	Disability Insurance/SSI Cluster
Various	Research and Development Cluster
Dollar threshold used to distinguish between Type A and Type B programs.	\$7,936,832
Auditee qualified as low-risk auditee?	No